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Quarterly Summary of State and Local Tax Revenue

July—September 1976

Taxes collected by State and local governments in the United States totaled \$159.6 billion during the 12 months ended with September 1976. This reflects an increase of \$16.2 billion, or 11.3 percent, from a year earlier. State taxes amounted to \$91.7 billion, or 12.8 percent more than in the 12 months ended with September 1975. The yield of locally imposed taxes rose 9.4 percent to \$68.0 billion. Following is a summary by type of tax.

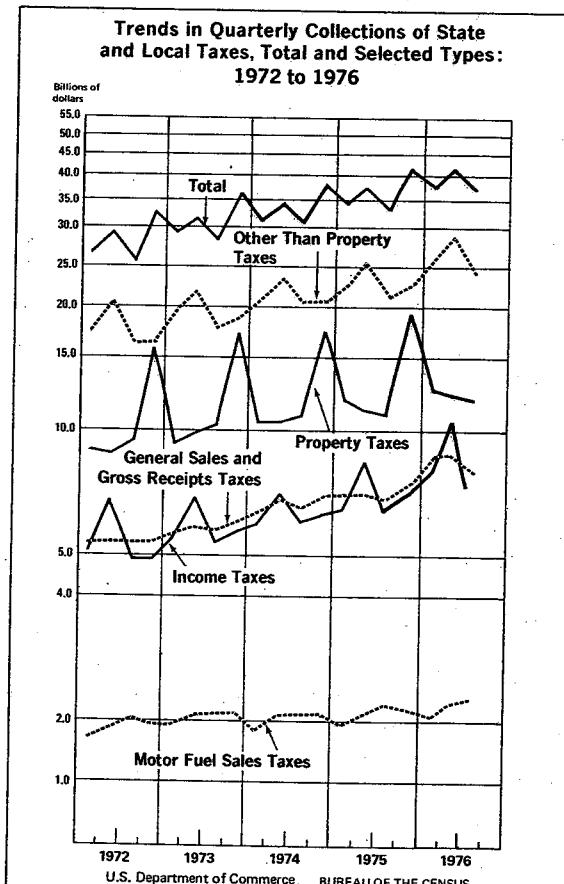
Type of tax	Amount (in millions of dollars) 12 months ended with September		Percent increase
	1976	1975	
Total.....	159,639	143,415	11.3
Property.....	57,338	52,440	9.3
Other than property.....	102,301	90,975	12.4
General sales and gross receipts.....	33,298	29,431	13.1
Motor fuel sales.....	8,857	8,395	5.5
Individual income.....	25,505	22,188	14.9
Corporation net income.....	7,716	6,723	14.8
Motor vehicle and operators' licenses...	4,668	4,224	10.5
All other.....	22,257	20,014	11.2

Note: See text discussion of "Sources of Data and Limitations."

During the third quarter of calendar 1976, collections of State and local taxes amounted to \$37.3 billion. As compared with the corresponding quarter of 1975, this indicates a rise of \$4.2 billion, or 12.6 percent. These and other quarterly amounts are reported in table 1.

The accompanying chart shows trends in State and local government tax revenue, on a quarterly basis, since 1972.

Trends and seasonal variations in State and local tax revenue during the period covered by table 1 have been influenced by numerous factors, including statutory changes in tax rates, adjustments by legislation or legal rulings in the coverage of particular taxes, and major shifts in the method or timing of collections, such as the adoption or revision of withholding or installment provisions. Such factors are likely to deserve special attention in the interpretation of significant changes



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individual State collections for particular taxes, as presented in table 3.¹

Table 2 reports local collections of property taxes for selected local areas. The table lists, in State order, each of the standard metropolitan statistical areas (SMSA's) which had a population of 500,000 or more in 1972, the component county areas of such SMSA's with 50,000 population or more, and all other county areas outside these SMSA's with a 1972 population of 200,000 or more. Because New England SMSA's are composed of cities and towns rather than entire counties, the table lists, instead, certain State economic areas (SEA's) in Connecticut, Massachusetts, and Rhode Island. The configurations of the SMSA's are presented as defined by the U.S. Office of Management and Budget in August 1973.

It should be noted that the amounts shown in table 2 are not limited to locally imposed property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

CONCEPTS AND TERMINOLOGY

In this, as well as other Bureau of the Census reports on governmental finances, the concept of "taxes" is intended to comprise all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections from the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report will be suggested by their headings; explicit definitions appear in the reports cited in footnote 1. Of the State-local collections summarized here briefly

under the residual heading "All other taxes," a major portion involves selective sales taxes, such as those on cigarettes, liquor, and public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 97 percent of the collection amounts summarized in table 1. The remaining 3 percent (making up 9 percent of the local government total, and representing about one-sixth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records.

Data are subject to possible inaccuracies in classification, response and processing. Every effort is made to keep such errors to a minimum through care in examining, editing and tabulating the data.

Property tax collections since the first quarter 1975, as shown in table 1, are estimates based upon information from a revised stratified sample panel, effective in January 1975, containing 568 counties or county-type areas which are served altogether by approximately 6,300 local tax collecting agencies. The sample represents an expansion in the number of units canvassed as well as a change in the frequency distribution of these units by size resulting in more complete coverage. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 84 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey, covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent (\pm) from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports, State Tax Collections in 1976 and State Government Finances in 1975. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1974-75.

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**Table 1. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax:
Third Quarter of 1976 and Prior Periods**
(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax						
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other
QUARTERS										
1976:										
3d quarter.....	37,293	22,046	15,247	12,344	8,426	2,373	6,319	1,597	946	5,288
2d quarter.....	41,587	26,498	15,089	12,672	8,547	2,265	7,309	2,769	1,246	6,779
1st quarter.....	38,671	22,968	15,703	12,887	8,517	2,052	5,362	2,057	1,722	5,474
1975:										
4th quarter.....	42,088	20,146	21,942	19,435	7,808	2,167	5,915	1,293	754	4,716
3d quarter.....	33,131	19,288	13,843	11,338	7,272	2,226	5,529	1,173	874	4,719
2d quarter.....	37,050	23,096	13,954	11,504	7,529	2,101	6,187	2,508	1,062	6,159
1st quarter.....	34,726	20,334	14,392	12,013	7,424	1,950	5,144	1,774	1,579	4,842
1974:										
4th quarter.....	38,508	18,547	19,961	17,585	7,206	2,118	5,328	1,268	709	4,294
3d quarter.....	31,091	18,068	13,023	10,690	6,916	2,148	5,044	1,209	817	4,267
2d quarter.....	34,286	21,464	12,822	10,572	7,127	2,061	5,375	2,167	1,050	5,934
1st quarter.....	31,453	19,283	12,170	10,496	6,712	1,878	4,876	1,505	1,555	4,431
1973:										
4th quarter.....	36,253	17,060	19,193	17,461	6,401	2,145	4,856	1,083	673	3,634
3d quarter.....	28,191	16,159	12,032	10,307	6,027	2,150	4,500	1,017	655	3,535
2d quarter.....	31,881	20,252	11,629	9,915	6,175	2,121	5,341	2,025	1,092	5,212
1st quarter.....	29,123	17,933	11,190	9,561	5,974	1,931	4,505	1,421	1,483	4,248
1972:										
4th quarter.....	32,542	14,826	17,716	16,156	5,482	1,955	4,034	905	601	3,409
3d quarter.....	25,968	14,678	11,290	9,670	5,253	2,037	4,097	857	636	3,418
2d quarter.....	29,539	18,780	10,759	9,102	5,510	1,872	5,402	1,718	983	4,952
1st quarter.....	26,536	15,914	10,622	9,175	5,251	1,703	3,927	1,254	1,361	3,865
1971:										
4th quarter.....	29,510	13,230	16,280	14,857	5,048	1,797	3,449	669	519	3,171
3d quarter.....	22,985	12,016	10,969	9,579	4,609	1,827	2,633	587	578	3,172
2d quarter.....	25,352	15,525	9,827	8,464	4,803	1,689	3,847	1,262	943	4,344
1st quarter.....	22,877	13,310	9,567	8,406	4,498	1,558	2,740	915	1,266	3,494
12 MONTHS ENDING										
September 1976.....	159,639	91,658	67,981	57,338	33,298	8,857	25,505	7,716	4,668	22,257
June 1976.....	155,477	88,900	65,577	56,332	32,144	8,710	24,715	7,293	4,596	21,688
March 1976.....	150,940	85,498	65,442	55,164	31,126	8,546	23,593	7,031	4,412	21,068
December 1975.....	146,995	82,864	64,131	54,290	30,033	8,444	22,775	6,748	4,269	20,436
September 1975.....	143,415	81,265	62,150	52,440	29,431	8,395	22,188	6,723	4,224	20,014
June 1975.....	141,375	80,045	61,330	51,792	29,075	8,317	21,703	6,759	4,167	19,562
March 1975.....	138,611	78,413	60,198	50,860	28,673	8,277	20,891	6,418	4,155	19,337
December 1974.....	135,338	77,362	57,976	49,343	27,961	8,205	20,623	6,149	4,131	18,926
September 1974.....	133,083	75,875	57,208	49,219	27,156	8,232	20,151	5,964	4,095	18,266
June 1974.....	130,183	73,966	56,217	48,836	26,267	8,234	19,607	5,772	3,933	17,534
March 1974.....	127,778	72,754	55,024	48,179	25,315	8,294	19,574	5,630	3,975	16,812
December 1973.....	125,448	71,404	54,044	47,244	24,577	8,347	19,202	5,546	3,903	16,629
September 1973.....	121,737	69,170	52,567	45,939	23,658	8,157	18,380	5,368	3,831	16,404
June 1973.....	119,514	67,689	51,825	45,302	22,884	8,044	17,977	5,208	3,812	16,287
March 1973.....	117,172	66,217	50,955	44,489	22,219	7,795	18,038	4,901	3,703	16,027
December 1972.....	114,585	64,198	50,387	44,103	21,496	7,567	17,460	4,734	3,581	15,644
September 1972.....	111,553	62,602	48,951	42,804	21,062	7,409	16,875	4,498	3,499	15,406
June 1972.....	108,570	59,940	48,630	42,713	20,418	7,199	15,411	4,228	3,441	15,160
March 1972.....	104,383	56,685	47,698	42,075	19,711	7,016	13,856	3,772	3,401	14,552

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1974-75. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussions of "Sources of Data and Limitations."

QUARTERLY TAX REPORT

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended September 1976, and Prior Periods

(Dollar amounts in millions)

Area	Area population, 1974 ¹	Collections, 12 months ended September			Area	Area population, 1974 ¹	Collections, 12 months ended September		
		1976	1975	Percent change			1976	1975	Percent change
ALABAMA									
Birmingham SMSA.....	785,000	(NA)	(NA)	(NA)	Wilmington, Del.-N.J.-Md. SMSA.....	513,300	99.0	90.9	8.9
Jefferson County.....	641,900	67.1	59.8	12.2	New Castle County, Del.....	395,300	65.1	63.3	2.8
Walker County.....	63,200	2.6	(NA)	(NA)	Salem County, N.J.....	61,700	25.1	20.1	24.9
Balance of SMSA ²	80,000	(NA)	(NA)	(NA)	Cecil County, Md.....	56,300	8.8	7.5	17.3
Other county area:					DELAWARE				
Mobile County.....	330,600	16.0	21.5	-25.6	Washington, D.C.-Md.-Va. SMSA.....	3,013,600	972.4	850.1	14.4
ARIZONA									
Phoenix SMSA (Maricopa County).....	1,172,200	296.9	241.7	22.8	Washington, D.C.	721,000	201.7	166.5	21.1
Other county area:					Charles County, Md.	59,200	16.0	12.4	29.0
Pima County (entire Tucson SMSA)....	433,500	129.1	120.6	7.0	Montgomery County, Md.	560,300	242.6	206.8	17.3
ARKANSAS									
(See also Tennessee)					Alexandria city, Va.	108,300	36.6	33.7	11.1
Other county area:					Arlington County, Va.	153,200	59.4	57.8	2.8
Pulaski County.....	313,000	44.4	38.2	16.2	Fairfax County, Va.	516,400	178.1	153.7	15.9
CALIFORNIA					Prince William County, Va.	138,000	30.0	31.8	-5.7
Anaheim-Santa Ana-Garden Grove SMSA (Orange County).....	1,660,900	656.2	577.3	13.7	Balance of SMSA ²	77,900	22.3	20.1	10.9
Los Angeles-Long Beach SMSA (Los Angeles County).....	6,926,100	3,028.1	2,763.4	9.6	FLORIDA				
Riverside-San Bernardino-Ontario SMSA.....	1,213,900	444.4	397.2	11.9	Fort Lauderdale-Hollywood SMSA (Broward County).....	806,800	211.6	161.0	31.4
Riverside County.....	511,300	194.2	166.4	16.7	Jacksonville SMSA.....	674,900	100.5	87.6	14.7
San Bernardino County.....	702,600	250.2	230.8	8.4	Duval County (Jacksonville city).....	551,400	78.6	70.8	11.0
Sacramento SMSA.....	882,600	295.8	261.7	13.0	Balance of SMSA ²	123,500	21.9	16.8	30.4
Placer County.....	90,600	38.7	33.3	16.2	Miami SMSA (Dade County).....	1,415,900	389.9	320.1	21.8
Sacramento County.....	687,200	220.1	193.0	14.0	Orlando SMSA.....	578,600	123.0	110.6	11.2
Yolo County.....	104,800	37.0	35.4	4.5	Orange County.....	410,200	89.3	81.4	9.7
San Diego SMSA (San Diego County)....	1,518,000	529.4	452.9	16.9	Seminole County.....	130,900	22.5	19.2	17.2
San Francisco-Oakland SMSA.....	3,135,900	1,507.2	1,378.8	9.3	Balance of SMSA ²	37,500	11.2	10.0	12.0
Alameda County.....	1,088,600	479.3	444.5	7.8	Tampa-St. Petersburg SMSA.....	1,332,900	228.7	192.3	18.9
Contra Costa County.....	583,600	313.4	279.2	12.2	Hillsborough County.....	570,800	99.2	84.4	17.5
Marin County.....	214,200	111.3	100.5	10.7	Pasco County.....	122,000	20.1	15.0	34.0
San Francisco County.....	677,000	340.1	306.8	10.9	Pinellas County.....	640,100	109.4	92.9	17.8
San Mateo County.....	572,600	263.1	247.8	6.2	OTHER COUNTY AREAS				
San Jose SMSA (Santa Clara County)....	1,181,600	519.2	454.4	14.3	Brevard County (entire Melbourne-Titusville-Cocoa SMSA).....	229,400	47.7	(NA)	4 (NA)
Other county areas:					Escambia County.....	217,800	8.0	24.0	4 -66.7
Fresno County (entire Fresno SMSA)....	439,400	168.5	141.2	19.3	Palm Beach County (entire West Palm Beach-Boca Raton SMSA).....	443,600	140.1	117.3	19.4
Kern County (entire Bakersfield SMSA).....	337,600	189.5	147.3	Polk County (entire Lakeland-Winter Haven SMSA).....	263,200	46.4	42.3	9.7	
Monterey County (entire Salinas-Monterey SMSA).....	260,600	100.6	88.6	14.3	GEORGIA				
San Joaquin County (entire Stockton SMSA).....	299,200	105.6	60.6	74.3	Atlanta SMSA.....	1,774,700	485.2	419.7	15.6
Santa Barbara County (entire Santa Barbara SMSA).....	281,800	(NA)	(NA)	Clayton County.....	127,800	29.5	24.3	21.4	
Sonoma County (entire Santa Rosa SMSA).....	242,600	93.1	76.5	Cobb County.....	234,000	46.4	38.0	22.1	
Stanislaus County (entire Modesto SMSA).....	211,100	67.6	61.1	De Kalb County.....	456,700	127.2	97.1	31.0	
Ventura County (entire Oxnard-Ventura SMSA)....	430,200	174.9	148.4	Fulton County.....	579,800	232.1	214.7	8.1	
COLORADO					Gwinnett County.....	108,300	20.3	18.6	9.1
Denver-Boulder SMSA.....	1,391,000	(NA)	(NA)	Balance of SMSA ²	268,200	29.7	27.0	10.0	
Adams County.....	211,600	50.1	39.9	HAWAII					
Arapahoe County.....	205,500	69.6	54.2	14.3	Honolulu SMSA (Honolulu County).....	691,200	117.6	98.3	19.6
Boulder County.....	162,000	49.6	42.7	21.7	ILLINOIS				
Denver County.....	501,600	160.7	148.2	8.4	(See also Missouri)				
Jefferson County.....	294,000	80.7	74.0	9.1	Chicago SMSA.....	6,971,200	2,303.9	2,273.0	1.4
Balance of SMSA ²	16,000	(NA)	(NA)	Cook County.....	5,371,900	1,841.1	1,762.0	4.5	
Other county area:				Du Page County.....	537,800	211.7	199.2	6.3	
El Paso County.....	288,000	60.4	55.9	Kane County.....	284,100	72.5	87.5	3 -17.1	
CONNECTICUT				Lake County.....	394,700	111.8	121.7	3 -8.2	
Bridgeport--SEA A (Fairfield County)....	791,000	358.6	332.5	McHenry County.....	122,900	57.2	17.3	3 -230.6	
Hartford--SEA C (Hartford County)....	823,800	328.2	310.3	Will County.....	279,800	9.6	85.3	3 -88.8	
New Haven--SEA B (New Haven County)....	759,700	278.8	279.5	Other county areas:					
Other county area:				Peoria County.....	198,900	57.6	57.4	0.3	
New London County.....	239,700	78.5	67.0	Winnebago County.....	243,800	64.5	64.2	0.5	

See footnotes at end of table.

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended September 1976, and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area popu- lation, 1974 ¹	Collections, 12 months ended September			Area	Area popu- lation, 1974 ¹	Collections, 12 months ended September		
		1976	1975	Percent change			1976	1975	Percent change
IOWA (See also Nebraska)									
Other county area: Polk County.....	297,600	88.3	86.3	2.3	MINNESOTA				
KANSAS (See also Missouri)									
Other county area: Sedgwick County.....	340,700	93.4	82.8	12.8	Minneapolis-St. Paul, Minn.-Wis. SMSA.....	2,010,800	723.2	(NA)	(NA)
KENTUCKY (See also Ohio)									
Louisville, Ky.-Ind. SMSA.....	892,500	(NA)	114.4	(NA)	Anoka County, Minn.....	180,300	41.0	(NA)	(NA)
Jefferson County, Ky.....	706,000	102.7	96.4	6.5	Dakota County, Minn.....	167,100	57.4	48.6	18.1
Clark County, Ind.....	80,900	(NA)	5.7	(NA)	Hennepin County, Minn.....	924,800	394.0	380.0	3.7
Floyd County, Ind.....	57,700	9.4	10.5	-10.5	Ramsey County, Minn.....	461,700	154.7	137.7	12.3
Balance of SMSA ²	47,800	3.7	1.8	106.6	Washington County, Minn.....	99,700	29.7	25.6	16.0
LOUISIANA									
New Orleans SMSA.....	1,092,600	(NA)	(NA)	(NA)	Balance of SMSA ²	177,000	46.4	41.1	12.9
Jefferson Parish.....	393,200	45.5	36.2	25.7	MINNESOTA				
Orleans Parish.....	568,700	46.5	52.6	5-11.6	Minneapolis-St. Paul, Minn.-Wis. SMSA.....	2,010,800	723.2	(NA)	(NA)
St. Bernard Parish.....	57,400	(NA)	(NA)	(NA)	Anoka County, Minn.....	180,300	41.0	(NA)	(NA)
St. Tammany Parish.....	73,300	5.5	6.0	-8.3	Dakota County, Minn.....	167,100	57.4	48.6	18.1
Other county areas: Caddo Parish.....	237,500	39.7	27.7	43.3	Hennepin County, Minn.....	924,800	394.0	380.0	3.7
East Baton Rouge Parish.....	309,000	31.0	(NA)	(NA)	Ramsey County, Minn.....	461,700	154.7	137.7	12.3
MARYLAND (See also Delaware and District of Columbia)									
Baltimore SMSA.....	2,140,400	448.0	(NA)	(NA)	Washington County, Minn.....	99,700	29.7	25.6	16.0
Anne Arundel County.....	337,100	60.3	52.5	14.9	Balance of SMSA ²	177,000	46.4	41.1	12.9
Baltimore city.....	864,100	187.7	193.1	-2.8	MISSISSIPPI (See also Tennessee)				
Baltimore County.....	632,500	136.6	130.8	4.4	Other county area: Hinds County.....	224,100	49.1	44.8	9.6
Carroll County.....	79,500	16.1	14.4	11.8	MISSOURI				
Harford County.....	134,200	28.2	24.1	17.0	Mississippi SMSA.....	216,800	45.4	44.1	2.9
Howard County.....	93,000	19.1	(NA)	(NA)	Kansas City, Mo.-Kans. SMSA.....	1,301,600	299.6	295.9	1.3
MASSACHUSETTS					Clay County, Mo.....	132,900	20.7	27.7	3-25.3
Boston--SEA C.....	3,386,700	1,573.3	1,522.4	3.3	Jackson County, Mo.....	647,900	129.4	129.4	-
Essex County.....	644,100	262.9	244.8	7.4	Johnson County, Kans.....	232,300	79.2	73.4	7.9
Middlesex County.....	1,415,700	653.8	615.6	6.2	Wyandotte County, Kans.....	185,600	51.5	46.5	11.0
Norfolk County.....	613,500	277.7	287.0	-3.2	Balance of SMSA ²	103,100	18.7	18.9	-1.1
Suffolk County.....	713,500	378.9	375.0	1.0	St. Louis, Mo.-Ill. SMSA.....	2,371,300	517.9	498.7	3.9
Springfield--SEA A.....	589,700	189.4	184.7	2.5	Franklin County, Mo.....	62,900	10.0	9.3	7.5
Hampden County.....	452,800	152.6	149.0	2.4	Jefferson County, Mo.....	119,400	18.3	17.3	5.8
Hampshire County.....	136,900	36.8	35.7	3.1	St. Charles County, Mo.....	109,600	20.3	19.6	3.6
Worcester--SEA B (Worcester County).....	648,400	206.8	206.0	0.4	St. Louis city, Mo.....	534,000	79.2	81.4	-2.7
Other county areas: Bristol County (entire Fall River-SEA E).....	463,700	135.5	136.9	-0.3	Sarpy County, Nebr.....	967,200	290.8	266.4	9.2
Plymouth County (entire Brockton-SEA D).....	371,800	160.6	122.1	31.5	Pottawattamie County, Iowa.....	249,300	55.5	52.6	5.5
MICHIGAN (See also Ohio)					Balance of SMSA ²	280,400	36.3	41.0	-11.5
Detroit SMSA.....	4,434,300	1,480.4	1,494.3	-0.9	NEVADA				
Lapeer County.....	60,500	16.1	11.8	36.4	Omaha, Nebr.--Iowa SMSA.....	578,500	166.4	(NA)	(NA)
Livingston County.....	76,100	22.8	21.0	8.6	Douglas County, Nebr.....	418,200	134.1	118.5	13.2
Macomb County.....	659,300	238.5	220.2	8.3	Sarpy County, Nebr.....	73,400	16.9	(NA)	(NA)
Oakland County.....	952,500	399.3	376.1	6.2	Pottawattamie County, Iowa.....	86,900	15.4	(NA)	(NA)
St. Clair County.....	129,600	37.9	43.4	-12.7	NEVADA				
Wayne County.....	2,556,300	765.8	821.8	3-6.8	Clark County (entire Las Vegas SMSA).....	319,600	84.6	75.8	11.6
Flint SMSA.....	522,200	161.6	142.9	13.1	NEW HAMPSHIRE				
Genesee County.....	453,900	148.3	130.6	13.6	Other county area: Hillsborough County (entire Manchester-SEA A).....	238,500	76.7	66.6	15.2
Shiawassee County.....	68,300	13.3	12.3	NEW JERSEY (See also Delaware, New York and Pennsylvania)					
Grand Rapids SMSA.....	558,700	145.3	136.1	6.8	Jersey City SMSA (Hudson County).....	583,000	223.4	213.8	4.5
Kent County.....	419,500	110.1	101.5	8.5	Newark SMSA.....	2,019,200	996.4	908.8	9.6
Ottawa County.....	139,300	35.2	34.6	1.7	Essex County.....	896,700	424.2	391.8	8.3
Other county areas: Ingham County.....	266,600	103.1	79.3	30.0	Morris County.....	395,900	227.4	205.0	10.9
Kalamazoo County.....	200,900	68.6	63.3	8.4	Somerset County.....	200,200	102.7	85.6	20.0
Saginaw County (entire Saginaw SMSA).....	226,900	82.7	66.5	24.4	Union County.....	526,500	242.1	226.4	6.9
Washtenaw County (entire Ann Arbor SMSA).....	250,100	106.1	97.2	9.2	New Brunswick-Perth Amboy-Sayreville SMSA (Middlesex County).....	590,200	276.9	247.6	11.8
NEW MEXICO									
Other county area: Bernalillo County.....	356,800	53.7	48.5	10.7	NEW MEXICO				

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended September 1976, and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area population, 1974 ¹	Collections, 12 months ended September			Area	Area population, 1974 ¹	Collections, 12 months ended September		
		1976	1975	Percent change			1976	1975	Percent change
NEW YORK									
Albany-Schenectady-Troy SMSA.....	799,400	225.0	(NA)	(NA)	Ohio—Continued				
Albany County.....	288,700	92.0	79.9	15.1	Toledo, Ohio-Mich. SMSA.....	781,100	193.0	175.4	10.0
Montgomery County.....	56,200	15.9	14.6	8.9	Lucas County, Ohio.....	481,600	109.4	102.6	6.6
Rensselaer County.....	153,800	37.9	43.3	-12.5	Wood County, Ohio.....	100,700	22.7	18.8	20.7
Saratoga County.....	140,700	46.8	40.5	15.6	Monroe County, Mich.....	124,800	43.9	37.4	17.4
Schenectady County.....	159,900	62.4	(NA)	(NA)	Balance of SMSA ²	73,900	17.0	16.6	2.4
Buffalo SMSA.....	1,330,700	511.9	471.7	8.5	Youngstown-Warren SMSA.....	542,900	111.7	101.0	10.6
Erie County.....	1,093,400	450.9	411.8	9.5	Mahoning County.....	303,600	58.9	54.9	7.3
Niagara County.....	237,300	61.0	59.9	1.8	Trumbull County.....	239,300	52.8	46.1	14.5
Nassau-Suffolk SMSA.....	2,620,700	1,712.2	1,633.4	4.8	Other county areas:				
Nassau County.....	1,398,000	1,014.5	999.1	1.5	Butler County (entire Hamilton-Middletown SMSA).....	242,300	50.1	54.6	-8.2
Suffolk County.....	1,222,700	697.7	634.3	10.0	Lorain County (entire Lorain-Elyria SMSA).....	265,800	60.9	(NA)	(NA)
New York, N.Y.-N.J. SMSA.....	9,634,400	4,166.5	4,044.7	3.0	Stark County.....	380,000	68.2	64.4	5.9
New York City, N.Y.....	7,567,100	2,934.8	2,926.0	0.3	OKLAHOMA				
Putnam County, N.Y.....	65,900	31.3	38.4	-18.5	Oklahoma City SMSA.....	766,200	117.2	(NA)	(NA)
Rockland County, N.Y.....	246,000	175.5	161.7	8.5	Cleveland County.....	102,600	13.5	(NA)	(NA)
Westchester County, N.Y.....	880,800	602.3	532.1	13.2	Oklahoma County.....	550,900	90.1	84.0	7.3
Bergen County, N.J.....	874,600	422.6	386.5	9.3	Balance of SMSA ²	112,700	13.5	12.8	6.3
Rochester SMSA.....	966,400	347.7	330.3	5.3	Tulsa SMSA.....	576,100	104.9	89.7	16.9
Livingston County.....	55,900	17.6	12.9	36.4	Tulsa County.....	415,600	87.9	75.4	16.6
Monroe County.....	706,900	259.1	258.2	0.3	Balance of SMSA ²	160,500	17.0	14.3	18.9
Ontario County.....	84,600	24.8	24.2	2.5	OREGON				
Wayne County.....	80,500	35.6	25.5	39.6	Portland, Oreg.-Wash. SMSA.....	1,079,700	373.1	335.7	11.1
Balance of SMSA ²	38,400	10.6	9.5	Clackamas County, Oreg.....	201,000	69.4	62.0	11.9	
Syracuse SMSA.....	645,800	223.9	197.7	13.3	Multnomah County, Oreg.....	538,500	202.8	186.3	8.9
Madison County.....	65,100	23.6	19.8	19.1	Washington County, Oreg.....	190,800	70.5	59.8	17.9
Onondaga County.....	472,200	151.0	141.6	6.6	Clark County, Wash.....	149,500	30.4	27.6	10.1
Oswego County.....	108,500	49.3	36.3	35.8	PENNSYLVANIA				
Other county areas:					Oregon City area:				
Broome County.....	216,900	67.5	62.4	8.2	Lane County (entire Eugene-Springfield SMSA).....	236,600	82.1	70.8	16.0
Dutchess County (entire Pough-keepise SMSA).....	233,300	91.9	77.6	18.4	PENNSYLVANIA				
Oneida County.....	270,300	73.2	52.6	39.2	Allentown-Bethlehem-Easton, Pa.-				
Orange County.....	239,700	106.5	104.6	1.8	N.J. SMSA.....	616,500	147.6	131.9	11.9
NORTH CAROLINA					Carbon County, Pa.....	52,300	11.3	9.2	22.8
(See also Virginia)					Lehigh County, Pa.....	263,300	56.2	49.4	13.8
Charlotte-Gastonia SMSA.....	589,300	119.0	105.6	12.7	Northampton County, Pa.....	222,600	49.8	43.5	14.5
Gaston County.....	155,300	17.1	17.2	-0.6	Warren County, N.J.....	78,400	30.3	32.7	-7.3
Mecklenburg County.....	373,700	96.2	83.8	15.1	Northeast Pennsylvania SMSA.....	633,100	90.7	87.9	3.2
Union County.....	60,300	5.7	4.8	18.8	Lackawanna County.....	233,400	35.0	33.0	6.1
Greensboro-Winston-Salem-High Point SMSA.....	759,500	132.6	(NA)	(NA)	Monroe County.....	52,300	13.4	15.0	-10.7
Davidson County.....	100,600	15.3	(NA)	(NA)	Philadelphia, Pa.-N.J. SMSA.....	4,809,900	1,177.3	1,098.8	7.1
Forsyth County.....	223,200	40.2	34.9	15.2	Bucks County, Pa.....	448,200	115.9	104.4	11.0
Guilford County.....	299,200	65.0	60.2	8.0	Chester County, Pa.....	288,200	62.5	58.9	6.1
Randolph County.....	82,400	7.3	6.6	10.6	Delaware County, Pa.....	589,400	177.3	164.9	7.5
Balance of SMSA ²	54,100	4.8	4.2	14.3	Montgomery County, Pa.....	632,100	209.1	205.0	2.0
Other county areas:					Philadelphia County, Pa.....	1,841,800	255.3	253.7	0.6
Cumberland County (entire Fayetteville SMSA).....	223,100	19.4	20.3	-4.4	Burlington County, N.J.....	346,700	117.4	98.1	19.7
Wake County.....	256,600	34.1	32.9	3.6	Camden County, N.J.....	476,700	181.9	162.6	11.9
OHIO					Gloucester County, N.J.....	186,900	57.9	51.2	13.1
Akron SMSA.....	671,300	163.3	152.8	6.9	Pittsburgh SMSA.....	2,333,600	509.3	457.0	11.4
Portage County.....	131,200	25.2	23.3	8.2	Allegheny County.....	1,532,100	386.7	349.8	10.5
Summit County.....	540,100	138.1	129.5	6.6	Beaver County.....	209,200	42.7	37.0	15.4
Cincinnati, Ohio-Ky.-Ind. SMSA.....	1,375,800	302.6	274.5	10.2	Washington County.....	213,700	29.0	23.2	25.0
Clermont County, Ohio.....	104,700	18.4	17.2	7.0	Westmoreland County.....	378,500	50.9	47.0	8.3
Hamilton County, Ohio.....	902,000	234.4	211.3	10.9	Other county areas:				
Warren County, Ohio.....	86,900	12.7	15.8	-19.6	Berks County (entire Reading SMSA).....	304,500	60.0	47.2	27.1
Campbell County, Ky.....	85,000	9.3	8.4	10.7	Dauphin County.....	226,800	26.5	30.4	-12.8
Kenton County, Ky.....	130,400	15.7	11.4	37.7	Erie County (entire Erie SMSA).....	273,700	82.5	75.6	9.1
Balance of SMSA ²	67,000	12.1	10.4	16.3	Lancaster County (entire Lancaster SMSA).....	337,900	42.8	40.1	5.7
Cleveland SMSA.....	1,984,100	(NA)	(NA)	(NA)	York County.....	284,000	38.6	35.2	9.7
Cuyahoga County.....	1,620,600	508.4	485.8	4.7	RHODE ISLAND				
Geauga County.....	68,700	20.7	16.7	24.0	Providence--SEA A.....	768,400	210.3	193.0	9.0
Lake County.....	202,200	48.8	46.8	4.3	Kent County.....	147,400	44.8	40.0	12.0
Medina County.....	94,600	(NA)	(NA)	(NA)	Providence County.....	575,200	153.3	141.1	8.6
Columbus SMSA.....	1,067,000	239.6	212.6	12.7	Balance of SMSA ²	45,800	12.2	11.9	2.5
Delaware County.....	50,400	8.8	9.1	-3.3	See footnotes at end of table.				
Fairfield County.....	82,500	10.2	11.5	-11.3					
Franklin County.....	859,100	206.6	179.0	15.4					
Balance of SMSA ²	75,000	14.0	13.0	7.7					
Dayton SMSA.....	844,800	168.2	179.0	-7.2					
Greene County.....	128,300	25.0	22.0	13.6					
Miami County.....	87,200	13.6	10.5	29.5					
Montgomery County.....	595,400	122.1	141.4	-13.7					
Balance of SMSA ²	35,900	5.5	5.1	7.8					

See footnotes at end of table.

QUARTERLY TAX REPORT

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Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended September 1976, and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area population, 1974 ¹	Collections, 12 months ended September			Area	Area population, 1974 ¹	Collections, 12 months ended September		
		1976	1975	Percent change			1976	1975	Percent change
SOUTH CAROLINA									
Other county areas:									
Charleston County.....	259,900	34.6	32.6	6.1	St. Lake City-Ogden SMSA.....	765,800	(NA)	(NA)	(NA)
Greenville County.....	265,800	45.2	(NA)	(NA)	Davis County.....	110,500	13.7	(NA)	(NA)
Richland County.....	249,300	38.6	32.1	20.2	Salt Lake County.....	500,900	106.0	94.1	12.6
TENNESSEE									
Memphis, Tenn.-Ark.-Miss. SMSA.....	853,100	148.0	(NA)	(NA)	Weber County.....	132,500	(NA)	17.2	(NA)
Shelby County, Tenn.....	724,600	138.1	136.6	1.1	Balance of SMSA ²	21,900	3.0	2.7	11.1
Crittenden County, Ark.....	50,000	3.7	(NA)	(NA)	UTAH				
Balance of SMSA ²	78,500	6.2	4.9	26.5	St. Lake City-Ogden SMSA.....	765,800	(NA)	(NA)	(NA)
Nashville-Davidson SMSA.....	744,600	112.7	110.0	2.5	Davis County.....	110,500	13.7	(NA)	(NA)
Davidson County.....	449,600	84.8	87.7	-3.3	Salt Lake County.....	500,900	106.0	94.1	12.6
Rutherford County.....	66,800	5.7	4.9	16.3	Weber County.....	132,500	(NA)	17.2	(NA)
Sumner County.....	68,400	6.8	5.0	36.0	Balance of SMSA ²	21,900	3.0	2.7	11.1
Balance of SMSA ²	159,900	15.4	12.4	24.2	VIRGINIA				
Other county areas:					(See also District of Columbia)				
Hamilton County.....	264,700	49.3	44.8	10.0	Norfolk-Virginia Beach-Portsmouth, Va.-N.C. SMSA.....	766,000	112.3	(NA)	(NA)
Knox County.....	287,300	(NA)	32.9	(NA)	Chesapeake city, Va.....	100,800	16.5	(NA)	(NA)
TEXAS					Norfolk city, Va.....	289,200	36.8	33.9	8.6
Dallas-Fort Worth SMSA.....	2,498,500	626.1	568.0	10.2	Portsmouth city, Va.....	109,500	15.2	14.9	2.0
Collin County.....	88,800	17.4	15.2	14.5	Virginia Beach city, Va.....	209,200	38.5	25.9	48.6
Dallas County.....	1,376,300	429.7	381.1	12.8	Balance of SMSA ²	57,300	5.3	4.8	10.4
Denton County.....	96,300	13.1	12.3	6.5	Richmond SMSA.....	569,500	(NA)	(NA)	(NA)
Ellis County.....	51,400	6.8	6.3	7.9	Chesterfield County.....	97,700	20.7	(NA)	(NA)
Johnson County.....	54,900	5.7	5.0	14.0	Henrico County.....	166,200	29.3	(NA)	(NA)
Tarrant County.....	721,600	138.3	135.6	2.0	Richmond city.....	233,100	(NA)	(NA)	(NA)
Balance of SMSA ²	109,200	15.1	12.5	20.8	Balance of SMSA ²	72,500	5.1	4.9	4.1
Houston SMSA.....	2,222,700	670.3	555.9	20.5	WASHINGTON				
Brazoria County.....	118,800	49.0	40.0	22.5	(See also Oregon)				
Fort Bend County.....	71,300	23.7	20.5	15.6	Seattle-Everett SMSA.....	1,396,800	339.8	355.1	-6.9
Harris County.....	1,899,800	568.5	467.7	21.3	King County.....	1,135,600	285.7	308.1	-7.3
Montgomery County.....	79,900	18.3	17.4	5.2	Snohomish County.....	261,200	54.1	57.0	-5.1
Balance of SMSA ²	52,800	10.8	10.3	4.9	Other county areas:				
San Antonio SMSA.....	979,900	187.4	131.5	27.3	Pierce County (entire Tacoma SMSA).....	397,800	81.3	73.0	7.4
Bexar County.....	911,700	158.5	123.6	28.2	Spokane County (entire Spokane SMSA).....	303,900	51.0	45.3	12.5
Balance of SMSA ²	68,200	8.9	7.9	WEST VIRGINIA					
Other county areas:					Other county area:				
El Paso County (entire El Paso SMSA).....	410,000	62.7	56.8	10.4	Kanawha County.....	223,700	27.1	28.3	-4.2
Jefferson County.....	238,300	69.3	65.7	5.5	WISCONSIN				
Nueces County.....	244,700	65.2	48.3	35.0	(see also Minnesota)				
Travis County.....	353,500	105.5	97.1	9.7	Milwaukee SMSA.....	1,415,400	502.5	457.3	9.9
					Milwaukee County.....	1,033,600	358.4	333.3	7.5
					Ozaukee County.....	62,400	22.0	20.3	8.4
					Washington County.....	73,400	23.2	23.5	-1.3
					Waukesha County.....	246,000	98.9	80.2	23.3
					Other county area:				
					Dane County (entire Madison SMSA).....	303,000	111.4	115.9	-3.9

- Represents zero or rounds to zero.

NA Not available.

¹Population data are estimates from the Bureau of the Census, Current Population Reports.²See appendix for county areas in "Balance of SMSA."³Reflects change in timing of collections.⁴Reflects legislative action concerning definition of tax base.⁵Portion of tax collections delayed pending judicial determination.

QUARTERLY TAX REPORT

Table 3. Collections of Selected State Taxes, Third Quarter of 1976 and Prior Periods

State	General sales and gross receipts				Motor fuel sales				
	3d quarter 1976 (thousand dollars)	12-month periods			3d quarter 1976 (thousand dollars)	12-month periods			
		Year ended Sept. 1976 (thousand dollars)	Percent change from--			Year ended Sept. 1976 (thousand dollars)	Percent change from--		
			Year ended June 1976	Year ended Sept. 1975			Year ended June 1976	Year ended Sept. 1975	
United States, total ¹	7,064,399	28,123,529	3.5	12.8	2,356,200	8,784,112	1.7	5.5	
Alabama	109,064	397,022	4.5	11.9	41,780	157,958	1.8	6.3	
Alaska	(X)	(X)	(X)	(X)	6,253	24,080	-1.3	22.0	
Arizona	118,008	452,106	3.8	10.4	28,027	107,221	0.8	2.9	
Arkansas	66,660	247,949	3.2	15.1	31,784	116,013	1.9	6.8	
California	1,009,408	3,865,701	3.3	12.3	205,912	784,761	1.0	4.6	
Colorado	89,143	313,794	3.3	15.8	28,266	97,700	-1.5	4.0	
Connecticut	2,142,413	2,624,015	2.9	46.5	341,181	3,144,688	3.7	35.0	
Delaware	(X)	(X)	(X)	(X)	46,863	427,163	-2.5	47.1	
District of Columbia ²	30,743	122,539	4.3	7.9	35,840	322,510	4.5	16.5	
Florida	330,912	1,291,456	3.0	8.7	93,114	373,074	0.9	3.1	
Georgia	167,151	642,941	3.2	14.0	62,714	238,077	1.7	4.9	
Hawaii	81,285	319,162	3.1	9.1	38,267	31,363	1.5	32.2	
Idaho	26,693	92,778	4.4	14.2	12,619	43,550	1.5	2.8	
Illinois	418,774	1,705,214	1.8	11.9	104,163	395,693	1.4	5.7	
Indiana	261,890	983,367	5.9	18.7	67,972	253,766	2.1	4.8	
Iowa	85,046	350,289	-0.4	15.4	33,595	127,874	0.8	6.6	
Kansas	77,647	306,438	2.0	13.8	30,113	106,134	7.5	11.2	
Kentucky	112,677	421,542	3.0	11.2	47,819	179,933	2.2	2.7	
Louisiana	118,266	439,943	4.5	16.7	43,465	166,652	1.0	8.1	
Maine	46,151	157,493	4.1	14.9	16,094	53,106	1.6	4.7	
Maryland	67,884	430,033	2.5	7.7	48,450	183,243	1.2	3.7	
Massachusetts	598,034	598,747	14.6	56.4	344,283	3216,953	5.3	18.7	
Michigan	322,040	1,155,468	10.7	6.5	110,727	410,678	1.4	3.8	
Minnesota	112,966	429,515	0.7	9.1	354,032	3191,438	1.0	23.2	
Mississippi	114,677	426,803	3.0	11.6	29,224	123,945	0.2	-0.5	
Missouri	146,450	548,683	3.1	12.5	54,595	199,010	1.2	2.0	
Montana	(X)	(X)	(X)	(X)	312,249	341,575	0.8	32.6	
Nebraska	40,004	165,783	0.1	14.9	24,193	85,081	1.3	4.8	
Nevada	28,726	103,380	3.7	12.3	8,115	27,767	1.6	5.6	
New Hampshire	(X)	(X)	(X)	(X)	8,975	38,605	-0.8	5.9	
New Jersey	222,030	848,567	2.3	7.4	71,563	280,219	-0.5	-1.2	
New Mexico	66,531	249,412	2.6	10.4	17,599	62,174	2.5	7.7	
New York	6545,231	62,129,562	1.7	65.1	137,324	498,574	1.2	0.7	
North Carolina	123,738	477,932	2.6	12.3	75,120	279,973	0.5	4.3	
North Dakota	30,498	114,813	4.2	18.4	410,951	430,485	12.9	425.1	
Ohio	272,363	1,038,211	2.0	11.3	97,909	378,611	0.7	2.2	
Oklahoma	51,418	188,737	3.3	12.4	32,242	119,113	1.6	5.9	
Oregon	(X)	(X)	(X)	(X)	24,947	87,081	1.1	5.7	
Pennsylvania	302,019	1,435,590	2.9	12.3	125,422	500,693	3.9	10.4	
Rhode Island	34,741	119,518	6.7	15.2	310,700	340,253	0.7	18.7	
South Carolina	104,398	385,006	3.3	12.8	36,744	136,131	1.5	5.8	
South Dakota	23,587	94,423	1.8	9.9	310,675	335,612	0.5	11.9	
Tennessee	7179,027	7605,586	7.8	25.1	51,361	187,200	2.2	6.0	
Texas	410,244	1,488,301	4.2	16.1	4138,902	426,479	8.0	7.1	
Utah	54,803	203,519	3.9	13.5	14,845	52,585	1.4	8.1	
Vermont	7,323	28,766	2.6	7.8	5,378	22,581	2.0	4.7	
Virginia	103,011	394,881	2.4	7.8	67,772	255,794	0.7	5.9	
Washington	109,840	997,142	0.1	11.7	46,055	171,062	-2.4	1.4	
West Virginia	112,899	412,834	2.7	9.4	18,176	78,680	-3.9	8.0	
Wisconsin	96,899	558,484	7.6	8.6	46,519	163,960	1.2	4.4	
Wyoming	21,730	82,623	2.7	13.4	311,152	29,751	13.6	23.7	

See footnotes at end of table.

QUARTERLY TAX REPORT

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Table 3. Collections of Selected State Taxes, Third Quarter of 1976 and Prior Periods—Continued

State	Individual income				Motor vehicle and operators' licenses			
	3d quarter 1976 (thousand dollars)	12-month periods			3d quarter 1976 (thousand dollars)	12-month periods		
		Year ended Sept. 1976 (thousand dollars)	Percent change from--			Year ended Sept. 1976 (thousand dollars)	Year ended June 1976	Year ended Sept. 1975
United States, total ¹	5,613,711	22,225,813	3.0	15.0	870,026	4,377,813	1.6	10.6
Alabama.....	68,920	224,598	8.1	21.5	1,922	37,290	0.5	4.8
Alaska.....	49,701	161,739	10.6	54.4	334	9,669	15.0	-2.6
Arizona.....	34,347	165,932	1.9	10.5	3,832	43,353	-9.3	8.8
Arkansas.....	29,725	148,977	0.8	10.9	17,818	44,679	1.7	10.1
California.....	832,485	3,114,464	5.1	20.4	72,279	417,254	13.0	22.7
Colorado.....	98,675	336,725	5.5	16.0	7,213	40,197	1.6	7.5
Connecticut.....	8,915	50,776	80.6	274.1	9,12,578	69,043	0.9	25.2
Delaware.....	38,799	154,354	3.5	13.6	5,509	19,773	6.3	15.6
District of Columbia ¹	38,543	165,371	0.9	9.1	10,1,412	10,17,793	10,2.5	10,38.2
Florida.....	(X)	(X)	(X)	(X)	128,732	204,832	-4.6	-3.4
Georgia.....	122,940	432,845	4.8	13.5	4,908	46,396	2.5	5.6
Hawaii.....	50,227	192,683	4.2	12.8	-	11,139	11,3.5	11,8.6
Idaho.....	25,860	104,109	5.3	10.6	8,334	28,869	8.9	13.3
Illinois.....	299,841	1,244,983	2.6	8.8	113,366	343,329	1.4	5.3
Indiana.....	104,048	415,206	2.4	8.2	11,685	84,291	3.2	7.4
Iowa.....	89,045	398,211	2.6	8.2	13,472	117,274	0.5	9.6
Kansas.....	42,572	205,674	6.2	19.6	8,401	49,923	0.1	4.3
Kentucky.....	92,192	297,891	1.8	7.4	3,182	43,868	-0.1	1.3
Louisiana.....	33,792	119,875	1.9	0.1	12,11,093	12,38,721	12,15.9	12,33.1
Maine.....	16,639	55,408	7.2	21.7	2,798	23,454	4.8	15.4
Maryland.....	4128,814	4752,390	4,4.8	413.0	3,043	77,260	-1.4	3.3
Massachusetts.....	13214,835	131,258,204	133.5	1324.9	8,392	54,417	-2.7	-12.7
Michigan.....	14408,197	141,202,903	146.4	1436.0	16,184	180,341	4.2	5.5
Minnesota.....	242,689	875,159	3.0	4.7	23,858	99,291	2.5	-5.6
Mississippi.....	25,346	111,181	5.4	26.0	2,501	26,728	-4.7	1.9
Missouri.....	94,495	369,745	4.1	16.3	20,529	99,467	0.7	6.2
Montana.....	19,946	100,519	3.1	10.9	2,867	13,105	7.4	25.3
Nebraska.....	1533,969	15116,639	1510.3	1547.4	3,384	37,042	1.9	8.6
Nevada.....	(X)	(X)	(X)	(X)	3,363	17,736	2.8	13.5
New Hampshire.....	1673	16,202	160.4	16-17.4	3,032	20,933	7.6	13.5
New Jersey.....	-	1790,044	17-11.0	1795.4	1851,782	18209,072	187.8	1833.1
New Mexico.....	15,940	61,440	5.6	9.1	2,946	28,130	-0.5	4.8
New York.....	1,060,389	4,101,611	1.0	9.8	1956,800	301,219	0.3	2.6
North Carolina.....	177,665	631,817	4.5	14.0	7,067	101,253	1.0	15.2
North Dakota.....	3,422	58,243	-0.9	-14.7	1,767	20,390	1.0	10.1
Ohio.....	136,340	530,906	3.8	10.0	445,947	4216,125	4-19.3	411.4
Oklahoma.....	1552,931	212,602	5.8	16.2	7,932	98,657	1.1	6.7
Oregon.....	125,476	492,365	4.3	13.4	1223,117	1285,731	1211.3	1226.9
Pennsylvania.....	262,901	1,093,908	3.0	10.9	1843,177	18284,732	183.9	1835.0
Rhode Island.....	26,135	97,748	4.6	21.3	1,910	17,249	4.7	8.7
South Carolina.....	106,525	278,353	14.0	28.5	2,236	26,540	5.4	12.8
South Dakota.....	(X)	(X)	(X)	(X)	2,915	17,083	0.2	11.7
Tennessee.....	1,007	22,630	2.3	22.2	7,552	86,905	0.5	6.3
Texas.....	(X)	(X)	(X)	(X)	26,811	246,767	2.7	7.9
Utah.....	2036,500	20147,324	204.8	2032.1	2,565	16,391	2.5	7.9
Vermont.....	15,966	60,453	2.6	8.8	1,377	16,746	0.9	6.2
Virginia.....	172,796	635,601	3.4	10.5	21,668	93,054	2.7	6.7
Washington.....	(X)	(X)	(X)	(X)	8,306	72,052	1.3	9.8
West Virginia.....	36,000	144,769	3.3	17.2	11,214	36,281	-0.7	6.0
Wisconsin.....	184,631	948,607	3.3	7.6	23,487	98,565	2.2	9.4
Wyoming.....	(X)	(X)	(X)	(X)	4,841	16,197	16.1	7.3

Note: Because of rounding, detail may not add to total. Differences between collections of successive periods may arise from any number of factors. See text for discussion of these factors.

- Represents zero or rounds to zero. X Not applicable.

¹The totals exclude amounts reported for the District of Columbia; District of Columbia data appear in this table only for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenues in table 1. ²Tax rate increased from 6.0 percent to 7.0 percent effective April 1, 1975 and procedural change in collection of tax was effective January 1, 1976. ³Reflects motor fuel sales tax increases as follows: Connecticut, 10 to 11 cents per gallon effective June 1, 1976; District of Columbia, 8 to 10 cents per gallon effective November 1, 1975; Hawaii, 5 to 8.5 cents per gallon effective May 1, 1975; Kansas, 7 to 8 cents per gallon effective July 1, 1976; Massachusetts, 7.5 to 8.5 cents per gallon effective July 1, 1975; Minnesota, 7 to 9 cents per gallon effective June 1, 1975; Montana, 7 to 7.5 cents per gallon effective July 1, 1975; Rhode Island, 8 to 10 cents per gallon effective June 1, 1975; South Dakota, 7 to 8 cents per gallon effective March 31, 1975; Wyoming 7 to 8 cents per gallon effective March 1, 1976. ⁴Reflects change in timing of collections. ⁵Tax rate increased from 3 percent to 5 percent effective November 12, 1975. ⁶Procedural change in collection of tax effective March 1, 1976. ⁷Tax rate increased from 3.5 percent to 4.5 percent effective April 1, 1976. ⁸Tax on dividends was restored and tax rates were increased applicable to tax years beginning January 1, 1975. ⁹Increase in fees became effective July 1, 1975. ¹⁰Vehicle registration fees were increased effective November 1, 1975. ¹¹State collects only motor carrier and gross weight fees. ¹²Automobile registration required every 2 years. ¹³Tax rate increases, changes in deductions, and a 7.5 percent surtax became effective January 1, 1976. ¹⁴Tax rate increased from 3.9 percent to 4.6 percent effective May 1, 1975. ¹⁵Tax rate increased from 15 percent to 17 percent of adjusted Federal income tax liability, retroactive to January 1, 1976. ¹⁶Commuters income tax declared unconstitutional by U.S. Supreme Court in March 1975. Collections reported since that time reflect mostly the intangibles tax on interest and dividends. ¹⁷Capital gains and unearned income tax was repealed and replaced by a personal income tax effective July 1, 1976. ¹⁸Increase in fees was effective January 1, 1976. ¹⁹Estimated. Actual figures are unavailable. ²⁰Tax rate increases were effective January 1, 1975.

APPENDIX

COUNTY AREAS COMPRISING "BALANCE OF SMSA"

Listed below are the component county areas in each "Balance of SMSA" in table 2 of this report.

Standard metropolitan statistical area	County areas in "Balance of SMSA"
Birmingham, Ala.....	St. Clair and Shelby Counties
Denver-Boulder, Colo.....	Douglas and Gilpin Counties
Washington, D.C.-Md.-Va.....	Fairfax city, Falls Church city and Loudoun County, Va.
Jacksonville, Fla.....	Baker, Clay, Nassau, and St. Johns Counties
Orlando, Fla.....	Osceola County
Atlanta, Ga.....	Butts, Cherokee, Douglas, Fayette, Forsyth, Henry, Newton, Paulding, Rockdale, and Walton Counties
Indianapolis, Ind.....	Boone, Hancock, Morgan, and Shelby Counties
Louisville, Ky.-Ind.....	Bullitt and Oldham Counties, Ky.
Minneapolis-St. Paul, Minn.-Wisc.....	Carver, Chisago, Scott, and Wright Counties, Minn. and St. Croix County, Wisc.
Kansas City, Mo.-Kans.....	Cass, Platte, and Ray Counties, Mo.
St. Louis, Mo.-Ill.....	Clinton and Monroe Counties, Ill.
Rochester, N.Y.....	Orleans County
Greensboro-Winston Salem-High Point, N.C.....	Stokes and Yadkin Counties
Cincinnati, Ohio-Ky.-Ind.....	Boone County, Ky. and Dearborn County, Ind.
Columbus, Ohio.....	Madison and Pickaway Counties
Dayton, Ohio.....	Preble County
Toledo, Ohio-Mich.....	Fulton and Ottawa Counties, Ohio
Oklahoma City, Okla.....	Canadian, McClain, and Pottawattomie Counties
Tulsa, Okla.....	Creek, Mayes, Osage, Rogers, and Wagoner Counties
Providence-R.I. State Economic Area A.....	Bristol County
Memphis, Tenn.-Ark.-Miss.....	Tipton County, Tenn. and De Soto County, Miss.
Nashville-Davidson, Tenn.....	Cheatham, Dickson, Robertson, Williamson, and Wilson Counties
Dallas-Fort Worth, Tex.....	Hood, Kaufman, Parker, Rockwall, and Wise Counties
Houston, Tex.....	Liberty and Waller Counties
San Antonio, Tex.....	Comal and Guadalupe Counties
Salt Lake City-Ogden, Utah.....	Tooele County
Norfolk-Virginia Beach-Portsmouth, Va.-N.C....	Suffolk city, Va. and Currituck County, N.C.
Richmond, Va.....	Charles city, Goochland, Hanover, and Powhatan Counties